

**UNITED STATES BANKRUPTCY COURT
WESTERN DISTRICT OF WISCONSIN**

In re:

Todd M. Lekan

Case No. 23-11768-cjf
Chapter 11

Debtor.

**FIRST INTERIM FEE APPLICATION OF KREKELER LAW, S.C. FOR
ALLOWANCE AND PAYMENT OF FEES AND EXPENSES**

The law firm of Krekeler Law, S.C., (“Krekeler Law” or the “Firm”), counsel for Todd M. Lekan, the Debtor and Debtor in Possession herein (the “Debtor”), pursuant to 11 U.S.C. §§ 330 and 331 and Rule 2016 of the Federal Rules of Bankruptcy Procedure, hereby submits his First Interim Fee Application of Krekeler Law, S.C. For Allowance and Payment of Fees and Expenses (“Fee Application”). In support of the First Interim Fee Application, Krekeler Law states as follows:

JURISDICTION

1. This Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 1344(a) and 157(a), and the order of reference filed in this District entered pursuant to § 157(a).
2. This matter is a core proceeding under 28 U.S.C. § 157(b)(2). It concerns the administration of the Debtor’s estates pursuant to 28 U.S.C. § 157(b)(2)(A).
3. The statutory and other predicates for the relief sought herein are §§ 330 and 331 of the Bankruptcy Code, and Bankruptcy Rule 2016.

BACKGROUND

4. The Debtor filed a voluntary petition under Chapter 11 of Title 11 of the U.S. Bankruptcy Code (the “Bankruptcy Code”) on May 25, 2023, (the “Petition Date”).
5. On April 26, 2024, the Debtor filed his Motion to Convert Chapter 7 Case to Chapter 11.
6. On May 21, 2024, the Bankruptcy Court entered the Order converting the Debtor’s case under Chapter 7 to Chapter 11, which provides for the turnover of records and property of the Debtor’s estate by the Chapter 7 trustee, an accounting and report on the administration of the case by the Chapter 7 trustee, and for the submission of statements, schedules, and other documentation as required by FRBP § 1019(1)(a) to the extent that such documents have not already been filed [Doc. No. 44].
7. The Debtor applied to have Krekeler Law employed as his counsel on May 29, 2024, [Doc. No. 47] and the Order Approving Debtor’s Application for Entry of an Order Authorizing

the Retention and Employment of Krekeler Law was effective as of May 21, 2024, pursuant to an Order entered by this Court on June 11, 2024 [Doc. No. 55].

8. All services for which compensation is requested by Krekeler Law were performed for or on behalf of the Debtor. Krekeler Law has not previously filed any other fee applications in this case.

SUMMARY OF SERVICES RENDERED AND VALUATION OF SERVICES

9. Attached hereto and incorporated herein as ***Exhibit A*** are itemized billing ledger of fees and expenses incurred by Krekeler Law during the Fee Period for the total amount of \$23,884.85 in attorneys' fees and \$156.53 in expenses for computerized recording fees, computerized research fees, and other miscellaneous costs as itemized.

10. Attorneys, law clerks, and paraprofessionals of Krekeler Law have expended a total of 137.70 hours in connection with this matter during the Fee Period, as fully set forth in the Summary Sheet attached hereto and incorporated herein as ***Exhibit B***. The Summary Sheet contains Krekeler Law's normal hourly rates of compensation for work of this nature and are consistent with the hourly rates listed in the Firm's Application for Retention and Employment [Docket Entry 47]. The reasonable value of services and costs rendered by Krekeler Law for the Fee Period as counsel for Debtor in this case is \$23,884.85. Based upon staffing decisions to allocate work in the most efficient manner, utilizing, where possible, professionals whose billing rates were in the low end of the total rate range, Krekeler Law achieved a blended hourly rate of \$238.15.

11. Krekeler Law is currently holding \$9,830.27 in its trust account and \$0.00 in General Retainer, which amount will be held in trust by Krekeler Law until the order by the Court on this Fee Application Approving the requested fees.

12. Krekeler Law rendered valuable professional services to, for and on behalf of the Debtor which resulted in substantial benefit to the Debtor. In summary, Krekeler Law primarily rendered the following professional services, among others, on behalf of the Debtor in connection with this proceeding during the Fee Period:

- a) **Schedules/Statements/Meeting of Creditors.** Time spent on this matter included preparation of amended schedules, representation of the Debtor at all hearings; meetings and conferences with the Debtor to obtain information on the Debtor's assets and liabilities, and to review, finalize, sign and prepare for filing the amended schedules, and statements due to conversion of case.
- b) **Creditor Matters/Inquiries.** The firm responded to inquiries from the Debtor's unsecured creditors and other parties in interest with regard to the filing, most notably the Internal Revenue Service's large pre-petition claim against the Debtor.
- c) **Case Administration.** The Debtor was not familiar with the Chapter 11 bankruptcy process and filed this case to restructure his obligations to his pre-petition creditors and the Internal Revenue Service. For this reason, the firm provided many of the typical legal services for Debtor and spent considerable additional time after the

commencement of this case advising the Debtor about his rights and obligations in bankruptcy as Debtor in possession.

- d) **Claims Analysis, Objections.** Krekeler Law reviewed and analyzed all original and amended Proof of Claims filed and discussed same with Debtor.
- e) **U.S. Trustee Requirements.** Time spent to comply with these requirements included representing the Debtor at the initial debtor's interview with the United States Trustee's Office, assisting the Debtor regarding establishing a debtor-in-possession account, ensuring that the Debtor stayed in compliance with monthly operating reports, and addressing related matters with the US Trustee as they arose.
- f) **Monthly Operating Reports and Cash Flow Projections.** Time spent on these matters included analyzing the Debtor's month-to-month operations and income and review of the Debtor's cash flow projections to analyze issues of feasibility of a potential plan of reorganization.
- g) **Employment of Professionals.** Time spent by Krekeler Law to obtain authorization to be employed as counsel for the Debtor involved the drafting of relevant application and affidavit to the application and proposed order authorizing employment of professionals.
- h) **Disclosure Statement and Plan of Reorganization.** Time spent on preparing the Disclosure Statement and Chapter 11 Plan included the preparation of the plan and calculating the plan payment schedule and communications with creditors to obtain a consensual plan.

13. In accordance with the factors enumerated in 11 U.S.C. § 330, the amount requested is fair and reasonable given: (a) the complexity of this case; (b) the time expended; (c) the nature and extent of the services rendered; (d) the value of such services; and (e) the costs of comparable services other than in a case under this title.

CASE STATUS

14. No compensation has been shared by Krekeler Law with any person, and no agreement or understanding exists between the applicant and any other person for the sharing of compensation received or to be received for services rendered in connection with this case.

15. The source of compensation sought is from the Debtor's current earnings and from assets of the bankruptcy estate.

16. The Debtor filed his monthly operating reports for May 2024, through and including January 2025. The Debtor is current with his quarterly fees to the U.S. Trustee.

17. Krekeler Law certifies that it has provided a copy of this Application to the Debtor for his review and approval. Krekeler Law further certifies that it has provided to Debtor a copy of the ledger attached hereto as ***Exhibit A*** for his review.

WHEREFORE, Krekeler Law, S.C. seeks approval of attorneys' fees in the amount of \$23,884.85 and disbursements in the amount of \$156.53 for a total amount of \$24,041.38 for services rendered and disbursements incurred by Krekeler Law and authorization for Debtor to pay same in accordance with Title 11 of the United States Code.

Dated: February 25, 2025.

KREKELER LAW, S.C.

By: /s/Noe J. Rincon

Noe J. Rincon, State Bar No. 1124893

***Attorneys for Debtor and Debtor in Possession,
Todd M. Lekan***

26 Schroeder Ct., Suite 300
Madison, WI 53711
(608) 258-8555

EXHIBIT A

		EXHIBIT A				
		TODD A LEKAN - Case No. 23-11768-cjf				
05/21/2024	telephone conference with UST regarding individual debtor interview, 341 scheduling, and other deadlines	NJR	0.15	\$33.75		
05/22/2024	draft application to employ	NJR	0.85	\$191.25		
05/22/2024	research treatment of stock options as assets of the estate in bankruptcy	NJR	0.65	\$146.25		
05/22/2024	draft outline for initial plan for reorganization	NJR	0.50	\$112.50		
05/22/2024	review documents/information required for initial report to the UST	NJR	0.25	\$56.25		
05/22/2024	revise application to employ	NJR	0.75	\$168.75		
05/22/2024	correspondence to client regarding conversion, requirements/duties pre/post conversion, DIP accounts, and additional considerations	NJR	0.70	\$157.50		
05/22/2024	email correspondence to client regarding documents and information concerning outset of Ch. 11	NJR	0.60	\$135.00		
05/22/2024	email correspondence to client regarding documents and information concerning outset of Ch. 11	NJR	0.30	\$67.50		
05/23/2024	research regarding ongoing disclosure responsibilities for individual debtors in chapter 11	NJR	0.85	\$191.25		
05/28/2024	correspondence to client regarding next steps to Chapter 11 and initial debtor interview	NJR	0.30	\$67.50		
05/29/2024	correspondence with client regarding mailing address for AOM and schedules	NJR	0.05	\$11.25		
05/29/2024	Attend IDI with client	NJR	0.55	\$123.75		
05/29/2024	correspondence to client regarding next steps	NJR	0.30	\$67.50		
05/31/2024	telephone conference with client regarding Chapter 11 IDI	NJR	0.30	\$67.50		
05/31/2024	research treatment of post-petition Chapter 7 claims upon conversion to Chapter 11	LC	1.15	\$86.25		
06/03/2024	review client's petition, schedules, and statement of financial affairs for changes pending amended schedules	NJR	1.15	\$258.75		
06/03/2024	review statement of financial affairs, transfers and property assignments	NJR	0.65	\$146.25		
06/03/2024	correspondence to client regarding questions and other important information regarding case	NJR	0.90	\$202.50		
06/04/2024	telephone conference with client to review schedules, statement of financial affairs, income, and expenses for amended filing post-conversion to Chapter 11	NJR	0.40	\$90.00		
06/04/2024	prepare schedules, including Chapter 11 Statement of Current Monthly Income	NJR	1.65	\$371.25		
06/04/2024	research post-confirmation duties in Chapter 11 and case progression for individual Chapter 11s	LC	0.65	\$48.75		
06/04/2024	prepare IDI/UST packet documents for signature	NJR	0.35	\$78.75		
06/04/2024	prepare remaining bankruptcy schedules based on additional income information	NJR	0.35	\$78.75		
06/05/2024	begin drafting outline for individuals in Chapter 11	LC	0.85	\$63.75		
06/06/2024	correspondence to client regarding IDI, insurance, and additional information	NJR	0.10	\$22.50		
06/06/2024	Draft affidavit of mailing; prepare matrix; file with court.	GM	0.55	\$55.00		
06/06/2024	continue drafting outline for individuals in Chapter 11	LC	1.60	\$120.00		
06/06/2024	research on operations reporting in Chapter 11 and reporting requirements post-confirmation	LC	1.30	\$97.50		
06/07/2024	Call with clerk on employment order; revise and finalize proposed Order Authorizing Employment of Proposed Counsel and file with corrective with court.	AP	0.25	\$25.00		

06/10/2024	correspondence to client's bank representative regarding Chapter 11 documentation	NJR	0.10	\$22.50	
06/10/2024	correspondence to bank representative regarding Chapter 11 case documents	NJR	0.10	\$22.50	
06/10/2024	correspondence to client regarding IDI, DIP account, and insurance	NJR	0.10	\$22.50	
06/10/2024	correspondence to UST regarding status of IDI information and documents	NJR	0.25	\$56.25	
06/11/2024	correspondence to client regarding DIP account; correspondence to bank representative regarding DIP account and filer of bankruptcy case	NJR	0.20	\$45.00	
06/11/2024	telephone conference with bank representative regarding debtor in possession account	NJR	0.10	\$22.50	
06/11/2024	correspondence to bank representative regarding Chapter 7 filing	NJR	0.10	\$22.50	
06/12/2024	draft initial copy of motion for bar date	LC	0.90	\$67.50	
06/12/2024	correspondence to client regarding DIP and Insurance status	NJR	0.15	\$33.75	
06/12/2024	revise Motion for Order on Bar Date to Filing Proofs of Claim	NJR	0.65	\$146.25	
06/12/2024	Prepare the Periodic Form 426 regarding the client's LLC; Correspond with client on the form, explain purpose, request review, execution and return of document.	CFW	0.40	\$54.00	
06/13/2024	Draft Notice of Appearance	NG	0.25	\$18.75	
06/13/2024	Revise and finalize notice of appearance and file.	NG	0.35	\$26.25	
06/13/2024	review update from client regarding status of DIP account and insurance declaration	NJR	0.05	\$11.25	
06/13/2024	update schedule I from date of petition through date of conversion	NJR	0.10	\$22.50	
06/14/2024	review Chapter 11-Individual Questionnaire and evaluate concerns in client's case ahead of 341 Meeting	NJR	0.25	\$56.25	
06/14/2024	review necessary components of chapter 11 plan, consensual confirmation of chapter 11 plan, and treatment of claims	NJR	0.25	\$56.25	
06/14/2024	telephone conference with client to discuss 341 meeting, address outstanding questions, and receive update on DIP account/insurance	NJR	0.30	\$67.50	
06/17/2024	compile Chapter 11 Plan requirements and possible repayment terms	LC	3.40	\$255.00	
06/17/2024	research re valuation of nontransferable employment benefits	LC	2.30	\$172.50	
06/18/2024	continue drafting of possible repayment terms for Chapter 11 claims	LC	1.80	\$135.00	
06/18/2024	Draft income and expense spreadsheet to attach to Form 426-Periodic report and revise Schedule I.	CFW	0.65	\$87.75	
06/18/2024	Review client's 2023 business income and expense spreadsheet and Schedule I; correspond with client on revisions and forward to client for review.	CFW	0.70	\$94.50	
06/18/2024	Correspondence from client on status of the return of signed UST documents (bank statement, insurance statement); client having trouble closing out personal account due to Uber activity.	CFW	0.15	\$20.25	
06/18/2024	Prepare for 341 Meeting of Creditors - assessment of outstanding matters	JK	0.20	\$87.60	
06/19/2024	Draft initial form for Chapter 11-Individual plan for reorganization	LC	1.05	\$78.75	
06/19/2024	draft initial form for Chapter 11- Individual disclosure statement	LC	1.30	\$97.50	
06/19/2024	revise draft for bar date motion to file proofs of claim	NJR	0.55	\$123.75	
06/19/2024	review proof of claim filed by IRS	NJR	0.15	\$33.75	
06/19/2024	NO CHARGE (time spent = .30): Research and assess determination of reasonable expenses in Chapter 11 - Individual cases.	JK			

06/20/2024	research requirements of disclosure statement	LC	0.35	\$26.25	
06/20/2024	research case law re treatment of IRS non-voting stance in Chapter 11 as it relates to confirmation of Chapter 11 Plan	LC	3.00	\$225.00	
06/20/2024	research case law re treatment of other non-voting creditors in Chapter 11	LC	1.00	\$75.00	
06/20/2024	Research re: treatment of non-voting creditors	CC	0.50	\$112.50	
06/20/2024	review income and expenses information for bankruptcy schedules	NJR	0.90	\$202.50	
06/20/2024	analyze confirmation and voting requirements with nonvoting creditors	NJR	0.40	\$90.00	
06/21/2024	correspondence to client regarding 341 meeting	NJR	0.30	\$67.50	
06/21/2024	attend 341 meeting with client	NJR	1.30	\$292.50	
07/01/2024	Draft letter to Bankruptcy Court with updated mailing and street address information for client; efile with Bankruptcy Court.	CFW	0.15	\$20.25	
07/01/2024	Email from client with income and expenses; draft cash flow projection.	CFW	0.55	\$74.25	
07/02/2024	review document requests from U.S. Trustee for 341 Meeting	NJR	0.10	\$22.50	
07/05/2024	Correspond with client on income sources and expenses for cash flow projection; work on cash projections and forward to client for review	CFW	0.95	\$128.25	
07/08/2024	Revise bar date motion, notice, and proposed order.	CFW	0.45	\$60.75	
07/08/2024	Draft initial set for motion on valuation of property	LC	0.90	\$67.50	
07/08/2024	correspondence to client regarding additional information to UST	NJR	0.45	\$101.25	
07/10/2024	correspondence to client regarding status of documents for UST	NJR	0.05	\$11.25	
07/11/2024	Correspondence to client to request documents for the US Trustee; Correspondence from client with the UST requested documentation; download and review all documents including bank statements; Venmo account statements; vehicle lien documents; insurance policies.	CFW	1.05	\$141.75	
07/11/2024	review documents requested by UST prior to 341 Meeting	NJR	0.05	\$11.25	
07/11/2024	Review document compilation from client through excel comma separator files	NJR	0.15	\$33.75	
07/11/2024	correspondence to UST regarding documents requested	NJR	0.40	\$90.00	
07/11/2024	Correspondence with client on tax returns for 2023; begin draft pleadings to employ Meicher CPAs.	CFW	0.40	\$54.00	
07/12/2024	Correspondence from client with the Mercury bank accounts; review both checking accounts and savings account; Prepare banking informaton to present to UST.	CFW	1.05	\$141.75	
07/12/2024	Revise the employment pleadings to employ Meicher CPAs as accountants in client CH11 case.	CFW	0.70	\$94.50	
07/12/2024	attend adjourned 341 Meeting	NJR	0.10	\$22.50	
07/12/2024	Correspondence with client regarding the certificate of liability insurance statements ordered and will forward upon receipt.	CFW	0.05	\$6.75	
07/12/2024	Correspondence from Attorney Thill on remaining documents requested; continued the 341 to July 26; calendar.	CFW	0.05	\$6.75	
07/16/2024	correspondence to client regarding documents and amendments requested by UST	NJR	0.40	\$90.00	
07/17/2024	Inquiry and research into the treatment of contingent gifts	LC	2.80	\$210.00	
07/18/2024	revise and finalize application to employ accountant in Chapter 11	NJR	0.55	\$123.75	
07/18/2024	correspondence to client regarding application to employ accountants	NJR	0.10	\$22.50	

07/18/2024	draft authorization letter to accountants regarding Chapter 11 case	NJR	0.15	\$33.75	
07/19/2024	Correspondence from client with accounting firm; revise application to employ accountant pleadings.	CFW	0.40	\$54.00	
07/19/2024	research re treatment of contingent gifts and subsequent recovery	LC	0.70	\$52.50	
07/19/2024	Correspondence from client with copy of completed and filed 2023 tax returns; begin review of return.	CFW	0.35	\$47.25	
07/19/2024	Correspond with client on June monthly operating report; draft MOR using client information; review the supplemental documents including receipts and disbursements, and bank statements. Incorporate into the June operating report form. Forward to client for review.	CFW	0.70	\$94.50	
07/22/2024	Draft Affidavit of David Meicher, CPA.	CFW	0.35	\$47.25	
07/23/2024	NO CHARGE (time spent .40): Revise Motion regarding redaction of bank account numbers in the May and June Monthly Operating Report reports; Draft proposed order.	CFW			
07/23/2024	Correspondence with client regarding the quarterly fee payment; provide account information and instructions for client to make payment.	CFW	0.20	\$27.00	
07/23/2024	Correspondence from client on insurance; review the Certificate of Liability Insurance statement; forward to UST.	CFW	0.20	\$27.00	
07/23/2024	draft motion to redact	NJR	0.35	\$78.75	
07/23/2024	prepare documents for UST	NJR	0.10	\$22.50	
07/23/2024	draft amendments to verification of debtor identity	NJR	0.15	\$33.75	
07/23/2024	draft amended Schedule I/J based on updated income information	NJR	0.50	\$112.50	
07/24/2024	Correspondence with client on payment of the personal 2023 income taxes; received receipt of tax payment by client in full.	CFW	0.20	\$27.00	
07/24/2024	Correspondence from client with proof of payment of the 2nd Q 2024 CH11 quarterly fee paid in full.	CFW	0.10	\$13.50	
07/24/2024	finalize draft motion for bar date	NJR	0.15	\$33.75	
07/24/2024	correspondence to UST regarding documents requested	NJR	0.30	\$67.50	
07/24/2024	prepare draft profit and loss statements for amended form 426	NJR	0.45	\$101.25	
07/24/2024	correspondence to client regarding outstanding amendments, documents, and information	NJR	0.50	\$112.50	
07/24/2024	research need to employ accountant to prepare taxes per the ordinary course of business	NJR	0.30	\$67.50	
07/24/2024	telephone conference and correspondence to accountant regarding payments made prior to application to employ	NJR	0.40	\$90.00	
07/25/2024	correspondence to client regarding amendments, UST requests, next steps, motions, and transactions	NJR	0.85	\$191.25	
07/25/2024	correspondence to client regarding amendment to schedules	NJR	0.10	\$22.50	
07/25/2024	correspondence to accountant regarding payment for tax preparation	NJR	0.05	\$11.25	
07/25/2024	correspondence with client regarding outstanding matters	NJR	0.35	\$78.75	
07/25/2024	Correspondence with client regarding UST request for additional information and proof of certain expenses on the monthly operating report.	CFW	0.20	\$27.00	
07/25/2024	Correspondence from client with copies of the Mercury bank statements on both accounts for Dec 2023 - Mar 2024; review and redact prior to sending to UST.	CFW	0.25	\$33.75	

07/25/2024	Correspondence from UST requesting documentation and information on expenses from Bull Falls HD and current balance and monthly payment information on Landmark for truck leased by client from M. Lekan; forward request to client; Correspondence from client with copies of the receipts for repairs and Landmark loan balance and monthly payment information. Review monthly expenses regarding truck payment lease and clarify with client for amendment to schedules.	CFW	0.40	\$54.00	
07/25/2024	Correspondence from client with copies of the Applied Bank credit card statements to explain charges; Assignment & Assumption Agreement and purchase contract on truck by M. Lekan; amendments to Schedules I and J; client email to ex regarding return of engagement ring.	CFW	0.25	\$33.75	
07/25/2024	Correspondence with David Meicher, CPA, on affidavit to employ him and accounting firm; make revisions to affidavit.	CFW	0.30	\$40.50	
07/25/2024	Revise amendments to schedules and Periodic Form regarding income and expenses, revise P&L and Balance Statements.	CFW	0.40	\$54.00	
07/25/2024	Revise Motion for Bar Date and proposed order; file.	CFW	0.45	\$60.75	
07/26/2024	Draft amended Monthly Operating Reports for April, May and June.	CFW	0.35	\$47.25	
07/26/2024	review revenue collected from ReelDrop per client's documentation	NJR	0.25	\$56.25	
07/26/2024	correspondence to UST regarding amendments and outstanding documents requested	NJR	0.60	\$135.00	
07/26/2024	Finalize Form 426 - Periodic report to attach balance sheets and P&L Statements; file with Bankruptcy Court.	CFW	0.25	\$33.75	
07/26/2024	Finalize amended Schedules I and J with Summary and signed declaration and file with Bankruptcy Court.	CFW	0.25	\$33.75	
07/26/2024	Correspond with client on annual income shown on tax returns; revise cash flow projections.	CFW	0.45	\$60.75	
07/26/2024	Finalize the amended May and June Monthly Operating Report reports with redacted bank statements; assemble documents and file with Bankruptcy Court.	CFW	0.40	\$54.00	
07/31/2024	Email Clerk regarding bar date order; re-efile the order.	CFW	0.20	\$27.00	
07/31/2024	review client tax returns for income reporting	LC	0.55	\$41.25	
08/01/2024	Draft Notice of Entry of Order directing filing of claims with Affidavit of Mailing and matrix.	CFW	0.40	\$54.00	
08/02/2024	Finalize notice of bar date with affidavit of mailing and file with court; send notice out to all creditors and interested parties.	CFW	0.40	\$54.00	
08/02/2024	Analyze 2023 Tax Returns	JK	0.50	\$219.00	
08/05/2024	correspondence to client regarding taxes	NJR	0.20	\$45.00	
08/05/2024	Correspondence with client on 3rd quarterly fee balance coming due; discuss proposed plan payment schedule.	CFW	0.30	\$40.50	
08/06/2024	attend adjourned 341 Meeting - concluded	NJR	0.30	\$67.50	
08/06/2024	Begin draft of Disclosure Statement.	CFW	0.40	\$54.00	
08/06/2024	Correspondence from UST Jennifer Niemeier requesting the additional information regarding the tax returns.	CFW	0.05	\$6.75	
08/06/2024	Continue drafting disclosure statement.	CFW	0.45	\$60.75	
08/07/2024	finalize Form 426 with attachments	NJR	0.10	\$22.50	
08/07/2024	Begin draft of CH11 plan.	CFW	0.40	\$54.00	
08/08/2024	begin draft of individual chapter 11 checklist	NJR	0.90	\$202.50	
08/12/2024	Begin working on July monthly operating report.	CFW	0.40	\$54.00	
08/17/2024	Work on Plan	JK	0.70	\$306.60	
08/21/2024	telephone conference with client regarding payments for vehicle, questions about tax returns, and secured creditor	NJR	0.35	\$78.75	

08/22/2024	review and revise MOR for July	NJR	0.50	\$112.50	
08/22/2024	Continue drafting July Monthly Operating Report using information provided by client; review July bank statement.	CFW	0.55	\$74.25	
08/22/2024	Finalize the July Monthly Operating Report and file with Bankruptcy Court. Forward stamped copy to client.	CFW	0.20	\$27.00	
08/23/2024	Continue working on paln payment chart and proposed calculations.	CFW	0.30	\$40.50	
08/23/2024	Revise disclosure statement.	CFW	0.45	\$60.75	
08/23/2024	Correspondence with client and forward efiled July 2024 Monthly Operating Report.	CFW	0.20	\$27.00	
09/03/2024	Continue revising Disclosure Statement.	CFW	1.65	\$222.75	
09/03/2024	Continue revising CH11 Plan plan payment chart.	CFW	1.35	\$182.25	
09/03/2024	Email client on plan calculations.	CFW	0.20	\$27.00	
09/03/2024	Revise plan payment chart incorporating proof of claim information.	CFW	0.45	\$60.75	
09/03/2024	Access Oneida County land records; review tax bills on 3 parcels; review the recorded documents information accessible online.	CFW	0.30	\$40.50	
09/06/2024	Phone call to Heather at Nicolet National Bank to inquire on mortgage note and filing a proof of claim.	CFW	0.30	\$40.50	
09/06/2024	Correspondence to client to request current balance due on Nicolet National Bank note.	CFW	0.10	\$13.50	
09/06/2024	Analyze real estate property interest and creditor interests in that property	JK	1.10	\$481.80	
09/08/2024	Analyze cash flow projections	JK	0.20	\$87.60	
09/09/2024	Correspondence with client on current balance owing Nicolet National Bank; Revise plan payment chart.	CFW	0.45	\$60.75	
09/16/2024	Revise CH11 plan payment chart; recalculate amortization schedules for payments (.65); Review schedules and Proof of Claims; make revisions to CH11 Plan (.1.10)	CFW	1.75	\$236.25	
09/16/2024	Prepare liquidation analysis to determine payment schedule to creditors; make additional revisions.	CFW	0.95	\$128.25	
09/16/2024	Continue revising CH11 Disclosure Statement	CFW	0.90	\$121.50	
09/16/2024	Continue revising CH11 Plan.	CFW	0.95	\$128.25	
09/16/2024	Correspondence from client with the August 2024 Monthly Operating Report draft and bank statements, income and expenses. Begin review of documents from client.	CFW	0.45	\$60.75	
09/17/2024	Revise Chapter 11 plan chart	NJR	0.45	\$101.25	
09/17/2024	Continue revise Chapter 11 plan payment calculations.	NJR	0.35	\$78.75	
09/17/2024	Revise liquidation analysis (.40); review Monthly Operating Reports and chart out income and expenses as reported on the Monthly Operating Reports; compare to Schedules I and J to determine plan payment schedule (.55).	CFW	0.95	\$128.25	
09/17/2024	Revise disclosure statement.	CFW	0.60	\$81.00	
09/17/2024	Revise CH11 plan.	CFW	0.45	\$60.75	
09/18/2024	review debtor's disclosure statement concerning viability of Chapter 11 plan	NJR	4.55	\$1,023.75	
09/18/2024	Continue with revisions to CH11 Plan and Disclosure Statement.	CFW	0.80	\$108.00	
09/18/2024	Revise cash flow projection to use as exhibit for plan.	CFW	0.45	\$60.75	
09/18/2024	Analysis of liquidation analysis, plan terms and revisions for same	KJS	0.85	\$255.00	
09/23/2024	Draft August 2024 Monthly Operating Report.	CFW	0.40	\$54.00	
09/23/2024	finalize draft plan, liquidation analysis, budget, and disclosure statement	NJR	0.75	\$168.75	
09/27/2024	Continue drafting August Monthly Operating Report; confirm income and expenses for August.	CFW	0.45	\$60.75	

09/27/2024	Email with client and make additional revisions to the August MOR.	CFW	0.45	\$60.75	
10/02/2024	draft status report letter to client regarding Chapter 11 Plan and disclosure statement	NJR	1.65	\$371.25	
10/02/2024	Email with client on expenses and make revisions to the MOR (.45); Correspond with client and forward August Monthly Operating Report for his review (.10). Finalize Monthly Operating Report and add the forms and bank statements as supplement and file with Bankruptcy Court; forward efiled copy to client (.40).	CFW	0.95	\$128.25	
10/02/2024	Revise the disclosure statement (.60); revise CH11 plan (.50); revise budget and liquidation analysis to use as exhibits to plan (.40); Prepare sample ballot to use as an exhibit to disclosure statement (.25)	CFW	1.75	\$236.25	
10/02/2024	Revise certain terms of Chapter 11 plan	KJS	0.50	\$150.00	
10/07/2024	reamortize and reevaluate Chapter 11 plan payments to IRS and unsecured creditors	NJR	0.60	\$135.00	
10/08/2024	Revise CH11 Plan and cash flow projections (.65); revise liquidation analysis (.30).	CFW	0.95	\$128.25	
10/08/2024	revise Chapter 11 Plan concerning payments to unsecureds, plan duration, and payment scheme	NJR	0.55	\$123.75	
10/08/2024	Continue work on terms of plan including language needed to address domestic support obligation	KJS	0.55	\$165.00	
10/14/2024	revise chapter 11 plan and disclosure statement with information relating to business income	NJR	2.65	\$596.25	
10/15/2024	research on application of absolute priority rule in individual chapter 11 Plans, classification of unsecured creditors, and plan duration	NJR	3.30	\$742.50	
10/16/2024	e-mail correspondence to client regarding Chapter 11 Plan and question	NJR	0.05	\$11.25	
10/18/2024	Correspondence from UST requesting status of client amending the 2023 tax returns; discuss with client.	CFW	0.10	\$13.50	
10/21/2024	Correspondence from client with information for the September Monthly Operating Report; begin preparing September report.	CFW	0.45	\$60.75	
10/22/2024	Continue drafting September 2024 Monthly Operating Report forms from client's information.	CFW	0.40	\$54.00	
10/28/2024	correspondence to UST re taxes, plan, and disclosure statement	NJR	0.10	\$22.50	
10/29/2024	Continue drafting September 2024 Monthly Operating Report calculations; finish report and assemble supporting documents for the report; forward to client for final review.	CFW	0.80	\$108.00	
10/29/2024	Correspondence from client on additional changes to the September MOR.	CFW	0.10	\$13.50	
10/29/2024	Correspondence sent to client with the US Trustee request for updated insurance certificate on vehicles as insurance policy expires 11.01.2024.	CFW	0.15	\$20.25	
10/29/2024	Correspondence from client with proof of insurance on vehicles current (11.01.2024 - 05.01.2025).	CFW	0.05	\$6.75	
10/29/2024	Revise and update pleadings for employment of accountant	CFW	0.40	\$54.00	
10/31/2024	Correspondence to UST with information on the vehicle insurance being current and in place for next 6 months beginning 11.01.2024.	CFW	0.20	\$27.00	
11/06/2024	revise calculation of business income	NJR	7.55	\$1,698.75	
11/11/2024	review revisions to Chapter 11 Plan, Attachments, Disclosure Statement, and MOR	NJR	0.80	\$180.00	
11/11/2024	Additional revisions to the September Monthly Operating Report and file with court; forward file stamped copy to client.	CFW	0.40	\$54.00	
11/18/2024	Correspondence from client with October Monthly Operating Report; review calculations and finalize report with supporting documentation.	CFW	0.40	\$54.00	

11/21/2024	Correspondence from client on October Monthly Operating Report; make revisions to the report financials.	CFW	0.45	\$60.75	
11/22/2024	review Chapter 11 october MOR	NJR	0.20	\$45.00	
12/02/2024	Make additional revisions to the October 2024 Monthly Operating Report; finalize report with the supplement to report and file with court; email filed copy to client.	CFW	0.45	\$60.75	
12/03/2024	Correspondence from client regarding tax matters and tax preparation for 2024; discuss amending the 2023 return.	CFW	0.20	\$27.00	
12/06/2024	NO CHARGE (0.55 time spent): Consider terms of proposed plan of reorganization and potential revisions	KJS			
12/08/2024	Correspondence from UST questioning withdrawals shown on OCT Monthly Operating Report; email client on the \$3K withdrawal; confirmed it was payment to ex-wife for support.	CFW	0.20	\$27.00	
12/11/2024	revise disclosure statement relating to business/personal history, required provisions, real estate information, and general plan administration	NJR	2.05	\$461.25	
12/12/2024	correspondence to client regarding status and summary of procedural steps	NJR	0.45	\$101.25	
12/12/2024	Consider issues related to voting classes	KJS	0.65	\$195.00	
12/13/2024	draft notice of hearing and affidavit of mailing for disclosure statement	NJR	0.50	\$112.50	
12/13/2024	telephone call and email correspondence to UST office regarding status of case	NJR	0.40	\$90.00	
12/13/2024	legal research on impairment of IRS in Chapter 11 caselaw	NJR	0.35	\$78.75	
12/13/2024	Continue revise proposed chapter 11 Plan and disclosure statement	KJS	0.95	\$285.00	
12/15/2024	revise and finalize disclosure statement and Chapter 11 plan for filing	NJR	1.15	\$258.75	
12/15/2024	revise plan chart, budget, estimated projected income, and recalculation of plan distributions	NJR	0.70	\$157.50	
12/15/2024	Prepare for hearing regarding status of disclosure statement and plan of reorganization	NJR	0.50	\$112.50	
12/16/2024	attend status conference on Chapter 11 Plan	NJR	0.25	\$56.25	
12/16/2024	revise disclosure statement hearing notice	NJR	0.15	\$33.75	
12/16/2024	Prepare for hearing regarding status of disclosure statement and plan	KJS	0.35	\$105.00	
12/16/2024	Appear at hearing regarding status of Disclosure Statement and Ch 11 Plan	KJS	0.20	\$60.00	
12/17/2024	Draft Notice of hearing on Disclosure statement; refer to Court Order and include information from order in the notice.	CFW	0.40	\$54.00	
12/18/2024	Additional revisions to Notice of hearing on Disclosure Statement; draf Certificate of Service with mailing matrix.	CFW	0.45	\$60.75	
12/18/2024	NO CHARGE: Review court's proceeding memo and order for appearance via Zoom and revise Notice of Hearing to approve disclosure statement	KJS			
12/18/2024	Correspondence from UST on vehicle insurance; inform UST information previously provided; forward auto insurance binder.	CFW	0.20	\$27.00	
12/18/2024	Begin preparing November Monthly Operating Report; review expenses with client.	CFW	0.45	\$60.75	
12/23/2024	Correspondence from client regarding the November Monthly Operating Report; review November bank statements and prepare Monthly Operating Report; forward to client for review.	CFW	0.45	\$60.75	
12/26/2024	revise draft of MOR for November	NJR	0.35	\$78.75	
12/27/2024	Finalize the November Monthly Operating Report; file and forward file stamped copy to client	CFW	0.30	\$40.50	

**UNITED STATES BANKRUPTCY COURT
WESTERN DISTRICT OF WISCONSIN**

In Re:

TODD M. LEKAN,

Debtor.

Case No. 23-11768-cjf

Chapter 11

SUMMARY OF PROFESSIONALS PROVIDING SERVICES TO THE DEBTOR

Name of Applicant:

Krekeler Law, S.C.

Role in Case:

Attorneys for the Debtor and Debtor in Possession

CURRENT APPLICATION:

Fees Requested:

\$23,884.85

Expenses Requested:

\$156.53

NAME OF PROFESSIONALS/ PARAPROFESSIONALS	YEAR ADMITTED TO PRACTICE	HOURS BILLED CURRENT APPLICATION	RATE	TOTAL AMOUNT BILLED
Noe J. Rincon, Associate	2023	59.60	\$225	\$13,410.00
J. David Krekeler, Partner	1979	2.70	\$438	\$1,182.60
Kristin J. Sederholm, Partner	1991	4.05	\$300	\$1,215.00
Colton J. Chase, Associate	2020	0.50	\$225	\$112.50
Cheryl Watson, Paralegal		43.85	\$135	\$5,919.75
Genesis McCarthy, Paralegal		0.55	\$100	\$55.00
Amy Progar, Paralegal			\$100	\$25.00
Nathan Gault-Crabb			\$75	\$45.00
Justin Davis, Law Clerk			\$75	\$1,920.00
TOTAL		137.70		\$23,884.85

TOTAL BLENDED HOURLY RATE (excluding paraprofessionals): \$238.15

*Travel time charge at half the hourly rate

EXHIBIT B

**UNITED STATES BANKRUPTCY COURT
WESTERN DISTRICT OF WISCONSIN**

In Re:

TODD M. LEKAN,

Debtor

Case No. 23-11768-cjf
Chapter 11

**NOTICE FIRST INTERIM FEE APPLICATION OF KREKELER LAW, S.C. FOR
ALLOWANCE AND PAYMENT OF FEES AND EXPENSES**

PLEASE TAKE NOTICE that the First Interim Fee Application of Krekeler Law, S.C. for Allowance of Compensation and Reimbursement of Expenses Incurred as Attorneys for the Debtor (the "Application") has been filed with the Bankruptcy Court. The Application seeks allowance of compensation in the amount of \$23,884.85 and reimbursement of expenses in the amount of \$156.53 for a total amount of \$24,041.38 and authorizing the immediate payment of the fees and expenses in accordance with Title 11 of the United States Code. **A copy of the Application may be obtained upon written request sent to Attorney Noe J. Rincon at the address set forth below.**

Your rights may be affected. You should read these papers carefully and discuss them with your attorney, if you have one in this bankruptcy case. (If you do not have an attorney, you may wish to consult one.)

If you do not want the Court to issue an order authorizing and approving said fees and disbursements and payment thereof, or if you want the Court to consider your views on the Application, **then on or before twenty-one (21) days from the date of this Notice**, you or your attorney must:

File with the Court a written objection and request for hearing, explaining your objection to the Application, at:

United States Bankruptcy Court
120 North Henry Street
Madison, WI 53703

If you mail your objection to the Court for filing, you must mail it early enough so the Court will **receive** it on or before the date stated above.

You must also mail a copy to:

Attorney Noe J. Rincon
Krekeler Law, S.C.
26 Schroeder Ct., Suite 300
Madison, WI 53711-4228

U.S. Trustee
780 Regent Street, Suite 304A
Madison, WI 53715

If you or your attorney do not take these steps, the Court may decide that you do not oppose the Application for Allowance of Compensation and Reimbursement of Expenses, and the Court may enter an order granting the Application.

Dated February 25, 2025.

KREKELER LAW, S.C.

By: /s/Noe J. Rincon

Noe J. Rincon, State Bar No. 1124893

Attorneys for the Debtor

And Debtor in Possession,

Todd M. Lekan

ADDRESS:

26 Schroeder Ct., Suite 300

Madison, WI 53711

(608) 258-8555

**UNITED STATES BANKRUPTCY COURT
WESTERN DISTRICT OF WISCONSIN**

In Re:

TODD M. LEKAN,

Debtor.

Case No. 23-11768-cjf
Chapter 11

CERTIFICATE OF SERVICE

The undersigned, being first duly sworn on oath, deposes and says that on February 25, 2025, the following pleadings were electronically filed with the Clerk of Court and served upon the United States Trustee and any other person designated by the Court using the ECF system: 1) Notice of First Interim Fee Application for Allowance and Payment of Fees and Expenses Incurred as Attorneys for Todd M. Lekan; 2) First Interim Application of Krekeler Law, S.C. for Allowance of Compensation and Reimbursement of Expenses Incurred as Attorneys for Todd M. Lekan (with exhibits).

The undersigned, being first duly sworn on oath, deposes and says that on February 25, 2025, the undersigned mailed, properly enclosed in a postpaid envelope, a copy of 1) Notice of First Interim Fee Application for Allowance and Payment of Fees and Expenses Incurred as Attorneys for Todd M. Lekan; 2) First Interim Application of Krekeler Law, S.C. for Allowance of Compensation and Reimbursement of Expenses Incurred as Attorneys for Todd M. Lekan (with exhibits):

Todd M. Lekan
333 Brown Deer Road
Unit G-1911
Milwaukee, WI 53217

The undersigned, being first duly sworn on oath, deposes and says that on February 25, 2025, the undersigned mailed, properly enclosed in a postpaid envelope, a copy of the 1) Notice of First Interim Fee Application for Allowance and Payment of Fees and Expenses Incurred as Attorneys for Todd M. Lekan to all on attached matrix.

By: /s/Cheryl Watson

Cheryl Watson

Label Matrix for local noticing
0758-3
Case 3-23-11768-cjf
Western District of Wisconsin www.wiwb.uscour
Madison
Tue Feb 25 11:13:25 CST 2025

(p)US BANK
PO BOX 5229
CINCINNATI OH 45201-5229

IRS - Centralized Insolvency Operations
P.O. Box 7346
Philadelphia, PA 19101-7346

Marissa Metelica & Jason Reif
1034 Halsey St., #1
Brooklyn, NY 11207-1016

Jennifer K Niemeier
Office of the United States Trustee
780 Regent Street, Suite 304
Madison, WI 53715-1233

Noe Joseph Rincon
Krekeler Law S.C.
26 Schroeder Court, Suite 300
Madison, WI 53711-2503

Kristin J. Sederholm
Krekeler Law, S.C.
26 Schroeder Court, Suite 300
Madison, WI 53711-2503

U.S. Trustee's Office
780 Regent Street, Suite 304
Madison, WI 53715-1233

Wisconsin Department of Revenue
Special Procedures Unit
P.O. Box 8901
Madison, WI 53708-8901

Capital One
PO Box 4069
Carol Stream IL 60197-4069

Fidelity
Cardmember Services
PO Box 790408
Saint Louis, MO 63179-0408

Internal Revenue Service
Bankruptcy Notices
P.O. Box 7346
Philadelphia, PA 19101-7346

Murphy Desmond S.C.
P.O. Box 2038
Madison, WI 53701-2038

Office of the United States Trustee
780 Regent Street
Suite 304
Madison, WI 53715-1233

Secretary of Treasury
Treasury Department
1500 Pennsylvania Avenue N.W.
Washington, DC 20220-0001

Brian P. Thill
Office of the United States Trustee
780 Regent Street
Suite 304
Madison, WI 53715-1233

US Cellular
PO Box 0203
Palatine, IL 60078-0203

Wisconsin Department of Revenue
ATTN: Bankruptcy Unit, MS 5-144
PO Box 8901
Madison, WI 53708-8901

Capital One, N.A.
by AIS InfoSource LP as agent
4515 N Santa Fe Ave
Oklahoma City, OK 73118-7901

Beather Leaken
1579 S. Commercial St
Neenah, WI 54956-4855

Todd M Lekan
333 Brown Deer Road
Unit G-1911
Milwaukee, WI 53217-2372

Nicolet National Bank
fka Advantage Community Bank
210 N 17th Avenue
Wausau, WI 54401-4223

Nicole I. Pellerin
33 East Main Street Suite 500
P.O. Box 2038
Madison, WI 53701-2038

Securities and Exchange Commission
175 West Jackson Boulevard
Suite 900
Chicago, IL 60604-2908

U.S. Bank NA dba Elan Financial Services
Bankruptcy Department
PO Box 108
Saint Louis, MO 63166-0108

United States Treasury
Internal Revenue Service
P.O. Box 7346
Philadelphia, PA 19101-7346

Wisconsin Dept. of Workforce Development
Division of Unemployment Insurance
P.O. Box 8914
Madison, WI 53708-8914

The preferred mailing address (p) above has been substituted for the following entity/entities as so specified
by said entity/entities in a Notice of Address filed pursuant to 11 U.S.C. 342(f) and Fed.R.Bank.P. 2002 (g)(4).

Cardmember Service
P.O. Box 790408
Saint Louis, MO 63179-0408

(d)Elan Financial Services
Bankruptcy Department
P.O. Box 5229
Cincinnati, OH 45201

The following recipients may be/have been bypassed for notice due to an undeliverable (u) or duplicate (d) address.

(u)Alexandria Lekan

End of Label Matrix	
Mailable recipients	26
Bypassed recipients	1
Total	27